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Hearing Date: May 23, 2012
Hearing Time: 10:00 a.m. EST

Attorneys for 37 ERISA Plan Claimants Listed Below

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

-----x	
SECURITIES INVESTOR PROTECTION	:
CORPORATION,	:
Plaintiff,	: Adversary Proceeding
— <i>versus</i> —	: No. 08-01789 (BRL)
:	:
BERNARD L. MADOFF INVESTMENT	:
SECURITIES, LLC,	: SIPA Liquidation
Defendant	(Substantively Consolidated)
-----x	
In re BERNARD L. MADOFF,	:
Debtor	:
-----x	

CERTIFICATE OF SERVICE

I, Brian J. LaClair, Esq., hereby certify that on this 17th day of January 2012, I caused a true and correct copy of the foregoing Memorandum of Law in Opposition to the Trustee's Motion for an Order Affirming Trustee's Determinations Denying Claims Over ERISA-Related Objections, with accompanying affidavit and exhibits, on behalf of the entities referenced below, to be filed electronically with the Court and served upon the parties in this action who receive

electronic service through CM/ECF, and served by electronic mail the "Notice of Filing" generated by the CM/ECF system in connection therewith:

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
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Security Investor Protection Corporation
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Dated: January 17, 2012

Respectfully submitted,

BLITMAN & KING LLP

s/ Brian J. LaClair

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Craftworkers Local 2, Albany, New York, Health
Benefit Fund; Bricklayers and Allied Craftworkers
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Trade Employers Insurance Fund; Central New York Laborers' Annuity Fund; Central New York Laborers' Health and Welfare Fund; Central New York Laborers' Pension Fund; Central New York Laborers' Training Fund; Engineers Joint Welfare Fund; Engineers Joint Training Fund; International Brotherhood of Electrical Workers Local Union No. 43 and Electrical Contractors Pension Fund; International Brotherhood of Electrical Workers Local No. 43 and Electrical Contractors Welfare Fund; I.B.E.W. Local 139 Pension Fund; I.B.E.W. Local 241 Pension Fund; I.B.E.W. Local 241 Welfare Benefits Fund; I.B.E.W. Local 325 Annuity Fund; I.B.E.W. Local 325 Pension Fund; I.B.E.W. Local 910 Annuity Fund; I.B.E.W. Local 910 Pension Fund; I.B.E.W. Local 910 Welfare Fund; I.B.E.W. Local 1249 Pension Fund; Laborers' Local 103 Annuity Fund; Laborers' Local 103 Welfare Fund; Laborers' Local 103 Pension Fund; New York State Lineman's Safety Training Fund; Oswego Laborers' Local No. 214 Pension Fund; Plumbers, Pipefitters and Apprentices Local No. 112 Health Fund; Roofers' Local 195 Annuity Fund; Roofers' Local 195 Health & Accident Fund; Roofers' Local 195 Pension Fund; Syracuse Builders Exchange, Inc./CEA Pension Plan; SEIU 1199Upstate Pension Fund; Service Employees Benefit Fund; Service Employees Pension Fund of Upstate New York; Local 73 Retirement Fund; Local 73 Annuity Fund; and Upstate Union Health & Welfare Fund